

**V.V.V.S. KIRAN**

M.B.A., F.C.A., DISA

Chartered Accountant.

Standalone Financial Statements  
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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF Paramesu Biotech Private Limited**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

I have audited the accompanying financial statements of PARAMESU BIOTECH PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit (or Loss) \*and cash flows for the year ended on that date.

**Basis for Opinion**

I conducted my audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the code of ethics.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Information Other than the Standalone Financial Statements and Auditor's Report thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

My opinion on the standalone financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

### **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income and changes in equity of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

My objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

As required by Section 143(3) of the Act, based on our audit we report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.

In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.

The Balance Sheet, the Statement of Profit and Loss including other Comprehensive Income and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

In my opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.



**(V.V.S.KIRAN)**  
**Chartered Accountant**  
**Membership No. 221472**  
**UDIN: 22221472AURFLS3849**

**Date: 02.09.2022**  
**Place: RAJAHMUNDRY**

**ANNEXURE-A TO THE AUDITORS' REPORT**

Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of my Report of even date to the members of PARAMESU BIOTECH PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2022

On the basis of such checks as I considered appropriate and according to the information and explanations given to me during the course of our audit, I report that:

(i)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The Company does not have any intangible assets.
	(b)	The property, plant and equipment of the Company were physically verified by the management during the year. According to the information and explanations given to me and as examined by me, no material discrepancies were noticed on such verification.
	(c)	In my opinion and according to the information and explanations given to me and based on the examination of the conveyance deeds provided to me, I report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
	(d)	The Company has not revalued its property, plant and equipment (including right of use asset) during the year. Accordingly, paragraph 3 (i) (d) of the Order is not applicable.
	(e)	In my opinion and according to the information and explanations given to me, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, paragraph 3 (i) (e) of the Order is not applicable.
(ii)	(a)	The inventories have been physically verified by the management during the year. In my opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.
	(b)	The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from Indian Bank on the basis of security of current assets. The quarterly returns or statements filed by the Company with that Bank are in agreement with the books of accounts.
(iii)	(a)	In my opinion and according to information and explanation given to me and on the basis of my examination of records of the company, the Company has not made any investments in or provided any security or guarantee or granted any loans to companies, firms, LLPs or any other parties during the year.
	(b)	The Company does not have any subsidiaries, joint ventures and associates.

	(c)	In my opinion and according to information and explanation given to me, the company has not granted any loans during the year nor were any loans given outstanding as at the beginning of the year. Accordingly, paragraph 3 (iii)(c) of the order is not applicable.
	(d)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest and the regularity of receipts are not applicable. Accordingly, paragraph 3 (iii)(d) of the order is not applicable
	(e)	In my opinion and according to information and explanation given to me, as there are no loans and advances in the nature of loans, reporting in respect of whether any repayments were overdue for more than 90 days or not does not arise. Accordingly, paragraph 3(iii)(e) of the order is not applicable
	(f)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, there is no loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly clause 3(iii)(f) of the order is not applicable.
	(g)	In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, the company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
(iv).		In my opinion and according to information and explanation given to me and on the basis of examination of books and other records of the company, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provisions of section 185 and 186 of the Companies Act, 2013 are applicable. Accordingly, paragraph 3 (iv) of the order is not applicable.
(v)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, paragraph 3 (v) of the Order is not applicable.
(vi).		I have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and I am of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, I have not carried out a detailed examination of the same.
(vii)		In my opinion and according to the information and explanations and on the basis of examination of books and other records of the company given to me:
	(a)	Amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities.
	(b)	No undisputed amounts payable in respect of goods and services tax,

		provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2022 for a period of more than six months from the date they became payable.
	(c)	There are no statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute.
(viii)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, there are no transactions not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, paragraph 3 (viii) of the Order is not applicable.
(ix)	(a)	In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of Interest thereon to any lender during the year.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not declared as a wilful defaulter by any bank or financial institution or other lender.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company the term loans obtained during the year were applied for the purposes for which they were availed.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no funds were raised on short term basis and have been utilized for long term purposes.
	(e)	The Company does not have any subsidiaries/ associates/ joint-ventures and accordingly, paragraphs 3 (ix) (e) and 3 (ix) (f) of the Order are not applicable.
	(f)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
(x)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the Order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has made private placement of shares (Bonus shares) during the year.
(xi)	(a)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year. Accordingly, paragraph 3(xi)(a) of the Order is not applicable.
	(b)	Since there is no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year,



		paragraph 3 (xi) (b) of the Order is not applicable.
	(c)	To the best of my knowledge and according to the information and explanations given to me and on the basis of examination of books and other records of the company, no whistle-blower complaints have been received by the Company during the year.
(xii)		The Company is not a Nidhi Company and accordingly, Paragraphs 3 (xii) of the Order is not applicable.
(xiii)		In my opinion and according to the information and explanations given to me, the transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
(xiv)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has an internal audit system, commensurate with the size and nature of its business.
	(b)	As part of my audit, the reports of the internal auditors for the year under audit were considered and broadly verified by me in framing my audit report.
(xv)		In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not undertaken any non-cash transactions with directors or persons connected to them. Accordingly, paragraph 3 (xv) of the Order is not applicable.
(xvi)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
	(c)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable.
	(d)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, the Company is not a Core Investment Company (CIC) but the company has two Core-Investment Companies in its group namely Unimark Business Solutions Private Limited and Speedfast Tracom Limited.
(xvii)		The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
(xviii)		There has been no resignation of the statutory auditors during the year. Accordingly, paragraph 3 (xviii) of the Order is not applicable.
(xix).		In my opinion and according to the information and explanations given to me and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, my knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as

	and when they fall due within a period of one year from the balance sheet date.	
(xx)	(a)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, in respect of other than ongoing projects, there is no unspent amount to be transferred to a fund specified in Schedule VII to the Act. Hence paragraph 3(xx)(a) of the order is not applicable.
	(b)	In my opinion and according to the information and explanations given to me and on the basis of examination of books and other records of the company, The Company has identified an ongoing drinking water project with the help of local authority and has already spent an amount of Rs. 1.52 Lakhs during the financial year and there is an unspent amount of Rs. 20.30 Lakhs as at the end of the year which has been transferred to a separate bank account held with Indian Bank, Rajamahendravaram branch, as per the provisions of section 135(6) of Companies act 2013.
(xxi)	In my opinion and according to the information and explanations given to me, the Company does not have investments in subsidiaries/ associates or joint venture companies. Accordingly, paragraph 3 (xxi) of the Order is not applicable.	

  
 (V.V.V.S.KIRAN)  
 CHARTERED ACCOUNTANT  
 Membership No. 221472  
 UDIN: 22221472AURFLS3849



Place: RAJAHMUNDRY

Date: 02.09.2022

## **ANNEXURE –B TO THE AUDITORS' REPORT**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

I have audited the internal financial controls over financial reporting of PARAMESU BIOTECH PRIVATE LIMITED as of 31st March, 2022 in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishment and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over the Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors' Responsibility**

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls, and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place of Signature: Rajahmundry

Date: 02.09.2022

  
(V.V.S.KIRAN)  
CHARTERED ACCOUNTANT  
Membership No. 221472  
UDIN: 22221472AURFLS3849



**Paramesu Biotech Pvt Ltd**

Deverapalli

**STATEMENT OF PROFIT & LOSS**

And

**BALANCE SHEET**

AS ON 31-03-2022

( ACCOUNTING YEAR 2021-22 )

**PART I — BALANCE SHEET**

**Paramesu Bio-Tech Private Limited**

**CIN :U24232AP2011PTC076378**

**Deverapalli**

*Balance Sheet as at 31-Mar-2022*

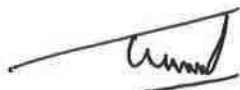
Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	1	2,625.80	1,969.35
(b) Reserves and surplus	2	4,824.60	2,084.43
(c) Money received against share warrants			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	3	4,137.16	4,669.98
(b) Deferred tax liabilities (Net)	4	889.37	772.28
(c) Other Long term liabilities	5	-	3,045.00
(d) Long-term provisions	6	87.50	63.95
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	7	4,060.74	7,272.17
(b) Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		242.91	4.42
Total outstanding dues of creditors other than micro enterprises and small		3,544.98	608.15
(c) Other current liabilities	9	228.89	154.66
(d) Short-term provisions	10	1,604.18	549.60
<b>TOTAL</b>		<b>22,246.12</b>	<b>21,193.99</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>(a) Property, Plant &amp; Equipment and Intangible assets</b>			
(i) Property, Plant and Equipment	11	9,788.32	10,069.13
(ii) Intangible assets	12	-	-
(iii) Capital work-in-progress		286.57	19.73
(iv) Intangible assets under development			
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	14	256.60	232.26
(e) Other non-current assets	15	-	-
<b>(2) Current assets</b>			
(a) Current investments	16	-	-
(b) Inventories	17	5,992.03	7,091.65
(c) Trade receivables	18	3,469.00	2,396.08
(d) Cash and cash equivalents	19	38.45	4.45
(e) Short-term loans and advances	20	649.71	405.83
(f) Other current assets	21	1,785.45	974.86
<b>TOTAL</b>		<b>22,246.12</b>	<b>21,193.99</b>

See accompanying notes to the Financial Statements.

AS PER MY REPORT OF EVEN DATE

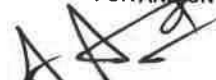
  
 ( V.V.V.S.KIRAN )  
 CHARTERED ACCOUNTANT  
 MEMBERSHIP NO:221472

Place: Rajahmundry  
 Date : 02-09-2022  
 UDIN : 22221472AURFLS3849

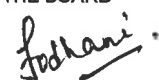


(TETAL UPENDRA REDDY)  
 DIRECTOR  
 DIN:0294572

FOR AND ON BEHALF OF THE BOARD



(ANANDA SWAROOP)  
 DIRECTOR  
 DIN:01579478



(SANYUKTA JODHANI)  
 Company Secretary  
 Membership No:A67546



**PART II – STATEMENT OF PROFIT AND LOSS**

**Paramesu Bio-Tech Private Limited**

**CIN :U24232AP2011PTC076378**

**Deverapalli**

**Profit and loss statement for the year ended 31-Mar-2022**

	Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	1	2	3	4
I	Revenue from operations	23	49,399.75	26,194.76
II	Other income	24	260.56	279.23
III	<b>Total Revenue (I + II)</b>		<b>49,660.31</b>	<b>26,474.00</b>
IV	<b>Expenses:</b>			
	Cost of materials consumed	25	35,271.88	19,997.95
	Purchases of Stock-in-Trade		2,103.71	
	Changes in inventories of finished		(32.20)	(103.02)
	Employee benefits expense	26	1,162.68	798.98
	Manufacturing Expenses	27	2,295.65	1,928.03
	Finance costs	28	1,006.10	1,085.92
	Depreciation and amortization expen	11	538.09	516.06
	Other expenses	29	2,713.83	1,064.22
	<b>Total expenses</b>		<b>45,059.73</b>	<b>25,288.14</b>
V	<b>Profit before exceptional and</b>		<b>4,600.58</b>	<b>1,185.85</b>
VI	Exceptional items			-
VII	<b>Profit before extraordinary items</b>		<b>4,600.58</b>	<b>1,185.85</b>
VIII	Extraordinary items			-
IX	<b>Profit before tax (VII- VIII)</b>		<b>4,600.58</b>	<b>1,185.85</b>
X	Tax expense:			
	(1) Current tax		1,086.87	141.79
	(2) Deferred tax		117.09	147.18
XI	<b>Profit (Loss) for the period from</b>		<b>3,396.62</b>	<b>896.88</b>
XII	Profit/(loss) from discontinuing			-
XIII	Tax expense of discontinuing operations			-
XIV	Profit/(loss) from Discontinuing			-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>		<b>3,396.62</b>	<b>896.88</b>
XVI	<b>Earnings per equity share:</b>			
	(1) Basic		129.36	45.54
	(2) Diluted		129.36	45.54

See accompanying notes to the financial statements.

AS PER MY REPORT OF EVEN DATE

  
 (V.V.V.S.KIRAN)  
 CHARTERED ACCOUNTANT  
 MEMBERSHIP NO:221472  
 MEMBERSHIP NO:221472

FOR AND ON BEHALF OF THE BOARD

  
 (TETALI UPENDRA REDDY) ANANDA SWAROOP  
 DIRECTOR DIRECTOR  
 DIN:0294917 DIN:01579478

  
 (SANYUKTA JODHANI)  
 Company Secretary  
 Membership No:A67546

Place: Rajahmundry

Date : 02-09-2022

UDIN : 22221472AURFLS3849




**Statement of Cash Flows**

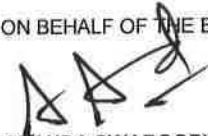
	2021-22		2020-21
<b>Cash flows from operating activities</b>			
Profit before taxation	4,600.58		1,185.85
<b>Adjustments for:</b>			
Depreciation	538.09		516.06
Investment income	-		-
Interest expense	1,006.10		1,085.92
Profit / (Loss) on the sale of property, plant & equipment	-		-
<b>Working capital changes:</b>			
(Increase) / Decrease in trade and other receivables & Other Assets	-2,151.74		-732.83
(Increase) / (Decrease) in inventories	1,099.63		-2,164.63
Increase / (Decrease) in trade payables & Other Liabilities	1,092.68		2,150.41
Cash generated from operations	6,185.34		2,040.78
Interest paid	-1,006.10		-1,085.92
Income taxes paid	-1,086.87		-141.79
Increase / (Decrease) in Reserves & Surplus Other than profit	0.00	-	0.00
Dividends paid	-		-
<b>Net cash from operating activities</b>	<b>4,092.37</b>		<b>813.07</b>
<b>Cash flows from investing activities</b>			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-504.10		-677.43
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
<b>Net cash used in investing activities</b>	<b>-504.10</b>		<b>-677.43</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-		-
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	-3,554.27	-	-436.66
<b>Net cash used in financing activities</b>	<b>-3,554.27</b>		<b>-436.66</b>
<b>Net increase in cash and cash equivalents</b>	<b>34.00</b>		<b>-301.01</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>4.45</b>		<b>305.46</b>
<b>Cash and cash equivalents at end of period</b>	<b>38.45</b>		<b>4.45</b>


AS PER MY REPORT OF EVEN DATE

  
  
**(V.V.V.S.KIRAN)**  
 CHARTERED ACCOUNTANT  
 MEMBERSHIP NO:221472  
 UDIN : 22221472AURFLS3849  
 PLACE: RAJAHMUNDRY  
 DATE: 02-09-2022

FOR AND ON BEHALF OF THE BOARD

  
**(TETALI UPENDRA REDDY)**  
 DIRECTOR

  
**(A ANANDA SWAROOP)**  
 DIRECTOR





**Statement of Cash Flows**

(In Lakhs)

	2021-22		2020-21
<b>Cash flows from operating activities</b>			
Cash receipts from customers	47,508.58		25,741.16
Cash paid to suppliers and employees	-41,323.24		-23,700.38
Cash generated from operations	6,185.34		2,040.78
Interest paid	-1,006.10		-1,085.92
Income taxes paid	-1,086.87		-141.79
Increase / (Decrease) in Reserves & Surplus Other than profit	0.00		0.00
Dividends paid	-		-
<b>Net cash from operating activities</b>	<b>4,092.37</b>		<b>813.07</b>
<b>Cash flows from investing activities</b>			
Business acquisitions, net of cash acquired	-		-
Purchase of property, plant and equipment	-504.10		-677.43
Proceeds from sale of equipment	-		-
Acquisition of portfolio investments	-		-
Investment income	-		-
<b>Net cash used in investing activities</b>	<b>-504.10</b>		<b>-677.43</b>
<b>Cash flows from financing activities</b>			
Proceeds from issue of share capital	-		-
Proceeds from long-term borrowings	-		-
Payment of long-term borrowings	-3,554.27		-436.66
<b>Net cash used in financing activities</b>	<b>-3,554.27</b>		<b>-436.66</b>
<b>Net increase in cash and cash equivalents</b>	<b>34.00</b>		<b>-301.01</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>4.45</b>		<b>305.46</b>
<b>Cash and cash equivalents at end of period</b>	<b>38.45</b>		<b>4.45</b>

AS PER MY REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD

*(Signature)*

( V.V.V.V.KIRAN )

CHARTERED ACCOUNTANT

MEMBERSHIP NO: 221472

UDIN : 22221472AURFLS3845

PLACE: RAJAHMUNDRY

DATE: 02-09-2022



*(Signature)*

(TETALI UPENDRA REDDY)

DIRECTOR

*(Signature)*

(A ANANDA SWAROOP)

DIRECTOR



ACCOUNTING YEAR 2021-22:

Notes to the Financial Statements  
Part - I Balance Sheet

DESCRIPTION	Par Value of Share	No. of shares	Figures as at the end of Current Reporting Period Rs	No. of shares	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 1 :</b>					
<b>SHARE CAPITAL :</b>					
<b>AUTHORISED:</b>					
<b>Equity Share Capital:</b>					
Equity Shares	100	30,00,000	30,00,00,000.00	30,00,000	30,00,00,000.00
<b>Preference Share Capital:</b>					
Preference Shares	-	-	-	-	-
<b>ISSUED, SUBSCRIBED &amp; PAIDUP:</b>					
<b>Equity Share Capital:</b>					
Equity Shares	100	26,25,800	26,25,80,000.00	19,69,350	19,69,35,000.00
<b>Preference Share Capital:</b>					
Preference Shares	-	-	-	-	-
Share application money deposit					
-					
Total			26,25,80,000.00		19,69,35,000.00

a. Reconciliation of shares outstanding at the beginning and at the end of the reporting period.

Particulars		No. of shares	Figures as at the end of Current Reporting Period Rs	No. of shares	Figures as at the end of Previous Reporting Period Rs
Shares outstanding at the beginning of the year	100	19,69,350	19,69,35,000.00	19,69,350	19,69,35,000.00
Shares issued during the year	100	6,56,450	6,56,45,000.00		
Shares bought back during the year	100	-	-		
Shares outstanding at the end of the year		26,25,800	26,25,80,000.00	19,69,350	19,69,35,000.00

b. Terms/rights attached to Equity Shares :

The Company has only one class of equity shares having a par value of Rs.100/- per share. Each holder of equity share is entitled to one vote per share. The Company has not declared any dividend on equity shares for the financial year 2021-22. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

c. Shares held by holding / ultimate holding company and / or their subsidiaries / associates :

Particulars		No. of shares	Figures as at the end of Rs	No. of shares	Figures as at the end of Rs
Unimark Bussiness Solutions Pvt.Ltd.		21,53,333	21,53,33,300.00	16,15,000	16,15,00,000.00
Total					

d. Equity shareholder holding more than 5% of equity shares alongwith the number of equity shares held is as given below :

Name of the Shareholder	Figures as at the end of Current Reporting Period		Figures as at the end of Previous Reporting Period	
	%	No. of shares	%	No. of shares
1) Ananda Swaroop Advani	3.31%	86,933.00	3.31%	65,200
2) Tetali Hima Bindu	2.81%	73,867	2.81%	55,400
3) Tetali Maniswetha	3.54%	92,933	3.54%	69,700
4) Tetali Satish Kumar	4.66%	1,22,267	4.66%	91,700
5) Unimark Business Solutions Pvt. Ltd.	82.01%	21,53,333	82.00%	16,15,000

Note:

Subscribed and Paid-up share capital includes:

(i) Paid-up capital includes an amount of Rs. 26,25,80,000 being equity shares of 26,25,800 @ Rs.100/-per share.

(ii) There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment.

(iii) There are no shares allotted as fully paidup pursuant to contract(s) without payment being received in cash or as bonus shares. Shares of the company are not bought back.

(iv) There are no convertible or non convertible securities by the company.

(v) There are no unpaid calls on shares.

(vi) There are no forfeited shares in the company.

e. The details of promoters shareholding is set out below

Name of Promoter	As at the end of current Reporting period		As at the end of Previous Reporting period		% of change during the year
	No of shares held	% of holding	No of shares	% of holding	
1) Ananda Swaroop Adavani	86,933	3.31	65,200	3.31	-
2) Tetali Upendra Reddy	267	0.01	200	0.01	-
3) Tetali Krishna Reddu	267	0.01	200	0.01	-
4) Tetali Satish Kumar	1,22,267	4.66	91,700	4.66	-
5) Tetali Rajasekhar	15,933	0.61	11,950	0.61	-
Total	2,25,667	8.59	1,69,250.00	8.59	-



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 2 :</b>		
<b>RESERVES &amp; SURPLUS:</b>		
Surplus / (Deficit) in the statement of Profit & Loss:		
Opening balance	2,004.43	1,107.55
ADD: Net Profit / (Loss) for the current period	3,396.62	896.88
Amount available for appropriation	5,401.05	2,004.43
Appropriations:		
Less : Provisions for Tax of Earlier Year	-	-
Transfer to Reserves	-	-
Dividend Distribution Tax	-	-
Proposed dividend / bonus shares issued	656.45	-
Closing balance	4,744.60	2,004.43
Capital Reserves		
Security Premium	80.00	80.00
Opening Balance	-	-
Add: Transfer from Surplus	-	-
Closing Balance	-	80.00
Total	4,824.60	2,084.43
<b>NOTE - 3 :</b>		
<b>LONG TERM BORROWINGS</b>		
<b>Secured</b>		
(a) Bonds/ Debentures		
(b) Term Loans		
(i) Indian Bank TL - 1	-	268.21
(ii) Indian Bank TL - 2	-	108.89
(iii) Indian Bank TL - 3	2,577.94	3,146.76
(iv) Covid Loan	33.14	430.58
(c) Deposits		
	2,611.08	3,954.44
<b>Unsecured:</b>		
<b>Loans &amp; advances from related parties-</b>		
Tetali Upendra Reddy - Director		
Tetali Krishna Reddy - Director	0.03	104.28
T Satish Kumar - Director	115.55	15.07
A Anand Swaroop - Director	59.44	45.77
Relatives of Directors	-	-
<b>Others - Inter Corporate Loans</b>		
Unimark Business Solutions PVT LTD	51.22	51.22
Samunnati Financial Intermediation and Services Pvt Ltd	798.17	499.20
Ananya Finance for Inclusive Growth Pvt Ltd	501.68	-
	1,526.08	715.53
Total	4,137.16	4,669.98
<b>NOTE - 4 :</b>		
<b>DEFERRED TAX LIABILITY (NET)</b>		
Deferred Tax Liability comprises of following:		
Opening balance	772.28	625.10
Transferred during the period	117.09	147.18
Closing balance	889.37	772.28
<b>NOTE - 5 :</b>		
<b>OTHER LONG TERM LIABILITIES</b>		
(a) Trade Payables		
(b) Others		3,045.00
		3,045.00
<b>NOTE - 6 :</b>		
<b>LONG TERM PROVISIONS</b>		
(a) Provision for Employee Benefits		
Provision for Gratuity	63.30	56.27
Provision for Leave Encashment	24.20	7.68
(b) Others		
	87.50	63.95
<b>NOTE - 7 :</b>		
<b>SHORT TERM BORROWINGS</b>		
<b>Secured :</b>		
(a) Demand Loans		
(i) From Banks		
Overdraft	2,931.39	6,168.17
Term Loan I	270.59	384.00
Term Loan II	109.60	180.00
Term Loan III	540.00	540.00
GECLS	209.16	-
(ii) From Others		
	4,060.74	7,272.17
<b>Unsecured:</b>		
<b>Loans &amp; advances from related parties</b>		
Others		
Total	4,060.74	7,272.17



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 9 :</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Duties & Taxes	-	-
Audit Fees Payable	0.68	0.68
TDS Payable	26.38	10.09
TCS Payable	0.77	1.83
CSR Payable	20.30	15.72
Guest House Rent Payable	0.08	0.08
Labour Welfare Fund Payable	-	0.16
Advance from Customers	180.89	126.11
Total	228.89	164.66
<b>NOTE - 10 :</b>		
<b>SHORT TERM PROVISIONS</b>		
<b>(a) Provision for Employee Benefits</b>		
Provision for Salaries	-	49.84
Provision for EPF & ESIC	8.62	7.82
Provision for Gratuity	16.65	-
Provision for Leave Encashment	9.65	-
<b>(b) Others</b>		
Provision for AMC	(1.87)	(1.80)
Electrical Bills (HT) Payable	143.65	127.55
Provision for Taxation	1,077.70	135.50
Professional tax payable	0.19	0.14
Gst Tax payable	347.83	226.99
Wages Payable	1.75	1.67
Total	1,604.18	649.60
<b>NOTE - 12 :</b>		
<b>INTANGIBLE ASSETS</b>		
Goodwill	-	-
Total	-	-
<b>NOTE - 13 :</b>		
<b>NON CURRENT INVESTMENTS</b>		
(a) Investments in Property	-	-
(b) Investments in Equity Instruments	-	-
(c) Investments in Preference Shares	-	-
(d) Investments in Government Bonds	-	-
(e) Investments in Debentures	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in Partnership Firms	-	-
(h) Other Non Current Investments	-	-
(i) Preoperative Expenses	-	-
Total	-	-
<b>NOTE - 14 :</b>		
<b>LONG TERM LOANS &amp; ADVANCES</b>		
<b>Secured, Considered good</b>		
(a) Capital & Material Advances	-	-
(b) Security Deposits Gas	-	-
(c) Security Deposits APEPDCL	-	-
<b>Unsecured, Considered good</b>		
(a) Loans & Advances to related parties	-	-
(b) Others	-	-
Staff Advances	-	-
Other Advances	-	-
Rent Advance	-	-
<b>Deposits Recoverable</b>		
EMD Deposit	237.83	214.48
Bank Deposit Against BG	18.77	17.80
	256.60	232.26
Doubtful Advances	-	-
Total	256.60	232.26
<b>NOTE - 15 :</b>		
<b>OTHER NON CURRENT ASSETS</b>		
<b>Secured, Considered good</b>		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
<b>Unsecured, Considered good</b>		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
<b>Doubtful</b>		
(a) Long term Trade Receivables	-	-
(b) Others	-	-
Total	-	-



## DESCRIPTION

Figures as at the end of  
Current Reporting Period  
RsFigures as at the end of  
Previous Reporting Period  
Rs**NOTE - 16 :****CURRENT INVESTMENTS**

- (a) Investments in Property
- (b) Investments in Equity Instruments
- (c) Investments in Preference Shares
- (d) Investments in Government Bonds
- (e) Investments in Debentures
- (f) Investments in Mutual Funds
- (g) Investments in Partnership Firms
- (h) Other Non Current Investments

Total

**NOTE - 17 :****INVENTORIES**

- (a) Raw Materials
- (b) Work in Progress
- (c) Finished Goods
- (d) Stock in Trade
- (e) Stores & Spares
- (f) Shares
- (g) Others

**NOTE - 19 :****CASH & CASH EQUIVALENTS**

- (a) Cash on hand
- (b) Balance with Banks (Current Accounts)
- (c) Balance with Banks (Deposits)
- (d) Others

Total

**NOTE - 20 :****SHORT TERM LOANS & ADVANCES****Secured, Considered good**

- (a) Loans & Advances to related parties
- (b) Others

**Unsecured, Considered good**

- (a) Loans & Advances to related parties
- (b) Others

- Advances to staff
- Advances to Suppliers

**Doubtful**

- (a) Loans & Advances to related parties
- (b) Others ( Advances to creditors)

Total

**NOTE - 21 :****OTHER CURRENT ASSETS**

- Govt Incentives
- Stock in Transit
- Duties & Taxes
- Advance Tax
- TDS
- Export Incentives
- Epc Int Equalization

Total

**NOTE - 22 :****CONTINGENT LIABILITIES & COMMITMENTS**

- (a) Contingent Liabilities
  - (i) Claims against company not acknowledged as debt
  - (ii) Guarantess
  - (iii) Others

## (b) Commitments

- (i) Uncalled Liability on shares
- (ii) Other Commitments

Total

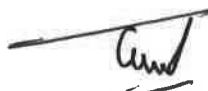




**Notes to the Financial Statements**  
**Part - II Statement of Profit & Loss**

DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 23 :</b>		
<b>REVENUE FROM OPERATIONS</b>		
<b>(a) Sale of Products</b>		
Ash Sales	50.93	25.14
Cationic Starch	519.35	335.46
Co Feed	-	2.99
Corn Gluten Feed	-	23.36
Corn Steep Liquid(Csl)	1,111.51	405.81
Dorb HI Pro	655.84	541.65
Enriched Fiber	-	3.28
Fiber Sales	2,723.57	1,648.83
Germs Sales	6,289.39	3,621.88
Gluten Sales	4,922.54	2,134.20
Hdpe Bags - Sales	0.20	0.49
Hdpe Scrape	-	0.28
Hydrogen Peroxide	10.75	0.00
Maize Brokens	5.49	58.23
Maize Dextrin	-	2.84
Maize Sales	2,220.05	9.68
Maize Starch	26,536.07	14,827.30
Maize Starch (Merchant Export)	158.96	489.99
Maize Waste	5.57	33.14
Old Gunny Bags Sale	463.13	284.63
Old Plastic Tins Sale	3.93	2.00
Oxidized Starch	2,182.53	562.66
Palm Cake Hipro	-	10.12
Para Fix 900	85.18	75.86
Para Size 900	43.45	46.93
Prepel Starch	86.76	56.61
Scrap	19.12	16.32
Spray Starch	98.84	13.08
Super Size-200	1,103.83	822.43
Thin Boiling Starch	61.50	96.36
White Dextrin Starch	41.30	43.21
<b>(b) Sale of Services</b>	-	-
<b>(c) Other Operating Revenues</b>	-	-
<b>Total</b>	<b>49,399.75</b>	<b>26,194.76</b>
<b>NOTE - 24 :</b>		
<b>OTHER INCOME</b>		
Customs Draw Back Amount	14.08	5.40
Foreign Exchange loss / Profit	126.33	47.79
Interest Received	15.19	12.56
Export Incentive	76.65	212.95
Credit Balances W/o	28.31	-
Profit on sale of Car	-	0.53
<b>Total</b>	<b>280.56</b>	<b>279.23</b>
<b>NOTE - 25 :</b>		
<b>COST OF MATERIALS CONSUMED</b>		
<b>Opening Stock</b>		
Chemicals	52.70	13.72
General Stores	332.55	463.80
Fuels	23.62	59.44
Maize	6,189.95	4,175.08
Packing Materials	46.09	23.19
Stock in Proccs	158.52	6.60
<b>Add : Purchases</b>	-	-
Stores & Consumables	1,047.63	305.90
Chemicals	361.42	216.46
Fuels	1,303.60	798.78
Maize	30,816.74	20,372.58
Packing Materials	610.65	365.83
<b>Less: Closing Stock</b>	-	-
Chemicals	34.28	52.70
Fuels	39.83	23.62
General Stores	402.71	332.55
Maize	4,866.86	6,189.95
Packing Materials	71.09	46.09
Stock In Progress	257.25	158.52
<b>Total</b>	<b>35,271.88</b>	<b>19,997.95</b>



DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 26:</b>		
<b>Employee benefits expenses</b>		
Staff Salaries	818.57	592.27
Employee Insurance	7.91	6.87
Director's Remuneration	192.00	99.00
EPF & ESI Contribution	56.04	47.65
Welfare Expenses	23.56	14.36
Gratuity	24.08	23.44
Leave Encashment	40.50	15.40
<b>TOTAL</b>	<b>1,162.68</b>	<b>798.98</b>
<b>NOTE - 27 :</b>		
<b>Manufacturing Expenses</b>		
Stores, Spares and Chemicals & Packing materials consumed		
Opening Stock	-	-
Add : Purchases	-	-
Less: Closing Stock	-	-
<b>Power and Fuel</b>		
Power	1,704.68	1,345.37
<b>Repairs &amp; Maintenance</b>	<b>1,704.68</b>	<b>1,345.37</b>
Machinery Maintenance	24.98	29.97
Electrical Maintenance	2.10	4.30
ETP Maintenance	0.61	0.42
Technical Consultancy	4.42	4.78
Fork Lift Maintenance	0.07	0.06
Factory Maintenance	3.87	2.76
Lab Maintenance	0.00	0.03
matze Cleaning & Sito & Godown Maintenance	3.36	-
R&M Other assets	67.98	10.69
	<b>107.40</b>	<b>53.01</b>
Hire Charges	68.90	80.18
Wages	404.16	341.08
Demurrage & Other Charges	-	-
Commission and Brokerage	10.52	47.29
Loading Charges	-	61.09
Freight Charges (others)	-	-
<b>TOTAL</b>	<b>483.58</b>	<b>529.65</b>
	<b>2,295.65</b>	<b>1,928.03</b>
<b>NOTE - 28 :</b>		
<b>Finance Costs:</b>		
Interest Expense (Bank)	877.99	960.75
Bank Charges	62.16	60.01
Interest on Unsecured Loans	65.95	65.17
Other Interest	-	-
Less: Interest Received	-	-
<b>Total</b>	<b>1,006.10</b>	<b>1,085.92</b>

## DESCRIPTION

Figures as at the end of  
Current Reporting Period  
RsFigures as at the end of  
Previous Reporting Period  
Rs

DESCRIPTION	Figures as at the end of Current Reporting Period Rs	Figures as at the end of Previous Reporting Period Rs
<b>NOTE - 29 :</b>		
<b>Other Expenses:</b>		
Licenses & Taxes		
<b>Selling &amp; Administrative Expenses</b>	32.32	17.56
Travelling Expenses	-	-
Vehicle Maintenance	9.19	5.21
Insurance	22.16	43.76
Audit Fees	31.23	30.97
Consultation Charges	0.75	1.95
Discount allowed / Purchases	10.84	11.92
Advertisements	0.06	(0.02)
Printing & Stationery	1.11	1.03
Commission & Brokerage	0.74	0.39
Computer & Printer Repairs	118.76	-
Software	0.72	0.74
Freight Charges	-	-
Export Service Charges	959.61	530.84
Guest House Maintenance	1,299.06	371.61
Guest House Rent	2.06	0.98
Guest expenses	1.15	1.07
Loading Charges	-	-
Medical Expenses	-	-
Office Maintenance	1.04	2.90
Packing & Forwarding	1.54	0.83
Pooja Expenses	-	-
Postage & Courier Charges	0.46	0.54
ROC Filing Charges	0.49	0.75
Subscriptions, donations & advertisements	0.01	0.04
Telephone & Mobile Charges	3.52	3.83
Tenders Fee	3.87	2.41
Stamp Duty Charges	-	0.02
Penalty for Taxes	1.25	-
Debit Balances Written off	-	-
Late Fee on GST Filing	80.22	1.90
General Expenses	0.00	0.02
Land Lease	1.04	0.37
Seminar Charges	4.84	-
Interest on Indirect taxes	0.03	2.54
Weightment Charges	1.98	8.04
Garden and Plantation	-	4.22
CSR Expenditure	1.67	0.33
Interest on Direct Taxes	21.82	15.77
Guest Expenses	0.39	1.17
Donations	-	0.55
Round off	100.00	-
	(0.00)	(0.01)
<b>Total</b>	<b>2,713.83</b>	<b>1,064.22</b>
<b>NOTE - 30 :</b>		
<b>Tax Expenses:</b>		
<b>Current Tax Expenses:</b>		
Current Tax Provision		
Tax for earlier years	1,077.70	-
Minimum alternate tax expenses / (credit)	9.17	-
	-	-
Deferred Tax (credit) / expense	1,086.87	-
Deferred Tax expense for earlier years	117.09	132.16
<b>Total</b>	<b>1,203.96</b>	<b>132.16</b>





Trade Payables ageing schedule

Note:8

As at March 2022 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	2,37,35,834	1,72,280	3,83,108	-	2,42,91,222	
(ii) Disputed dues - MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	35,43,59,602	1,34,550	3,396	-	35,44,97,548	
<b>Total</b>	-	-	<b>37,80,95,436</b>	<b>3,06,830</b>	<b>3,86,504</b>	-	<b>37,87,86,770</b>	

As at March 2021 Particulars	Unbilled Payables	Payables Not Due	Current					Total
			Outstanding for following periods from due date of payment					
			Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME	-	-	27,960.00	4,13,788.00	-	-	4,41,748.00	
(ii) Disputed dues - MSME	-	-	-	-	-	-	-	
(iii) Others	-	-	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	5,47,06,595.00	61,08,602.00	-	-	6,08,15,197.00	
<b>Total</b>	-	-	<b>5,47,34,555.00</b>	<b>65,22,390.00</b>	-	-	<b>6,12,56,945.00</b>	

*[Handwritten Signature]*



**Note:18**

If the company have secured as well as unsecured trade receivables, the below table is to be provided separately for secured trade receivables and unsecured trade receivables.

**AS AT 31.03.21**

Particulars	Unbilled Dues	Not Due	Current					Total
			Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	22,54,36,599.85	3,88,888.14	1,37,60,814.86	22,195.00	-	23,96,08,497.85
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
	-	-	22,54,36,599.85	3,88,888.14	1,37,60,814.86	22,195.00	-	23,96,08,497.85

**AS AT 31.03.22**

Particulars	Unbilled Dues	Not Due	Current					Total
			Outstanding for following periods from due date of Receipts					
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	-	-	33,29,98,947.62	81,09,638.16	2,92,758.78	-	-	34,14,01,344.56
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	54,98,324.30	-	54,98,324.30
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-
	-	-	33,29,98,947.62	81,09,638.16	2,92,758.78	54,98,324.30	-	34,65,99,668.86

*Amul*



**Additional Regulatory Information**

Ratio Analysis	Numerator includes	Denominator includes	Current Reporting Period	Previous Reporting Period	% of change
a) Current Ratio	current investments, inventories, trade receivables, cash and cash equivalents, short-term loans and advances and other current assets	short-term borrowings, trade payables, other current liabilities and short-term provisions.	1.23	1.27	(2.62)
Debt-Equity Ratio,	long term and short term debts	Share capital + Reserves and Surplus + Money received against share warrants	1.10	2.95	(62.65)
(c) Debt Service Coverage Ratio,	Net Income + Depreciation + Interest Expenses + Other Non-Cash Items	Interest+Principal	2.75	2.41	14.19
(d) Return on Equity Ratio,	Net income	Share capital + Reserves and Surplus + Money received against share warrants	0.46	0.22	106.06
(e) Inventory turnover ratio,	opening stock+purchase-closing stock	opening stock+closing stock/2	5.65	3.46	63.23
(f) Trade Receivables turnover ratio	Net credit sales	Average account receivables	16.85	13.16	28.04
(g) Trade payables turnover ratio,	Net Credit purchases	Average account payables	15.52	28.24	(45.06)
(h) Net capital turnover ratio,	Net annual sales	Working capital	21.93	11.47	91.17
(i) Net profit ratio,	Net profit	Total turnover	0.07	0.03	101.89
(j) Return on Capital employed,	EBIT	Capital employed	0.75	0.56	34.28
(k) Return on investment	Net income	Cost of investment	0.06	0.05	9.49


COMPONENT NAME	CATEGORY	WDV AS ON 01.04.21 (RS.)	ADDITIONS DURING THE YEAR (RS.)	DELETIONS DURING THE YEAR (RS.)	WRITTEN OFF (RS.)	DEPRECIATION AMOUNT (RS.)	WDV AS ON 31.03.22(RS.)
Boiler Building	Buildings - Factory	124.65	-	-	-	5.10	119.56
Canteen shed Building	Buildings - Other Than RCC Frame Structure	9.81	-	-	-	0.40	9.41
Dryer Shed Building	Buildings - Factory	93.99	-	-	-	3.87	90.12
Germ & Fiber Dryer Building	Buildings - Factory	110.41	-	-	-	4.53	105.89
Main Building	Buildings - Factory	921.85	-	-	-	37.72	884.13
Overhead Tank	Buildings - Fences, Wells & Tube Wells	2.84	-	-	-	-	2.84
Underground Water Sump Tank	Buildings - Fences, Wells & Tube Wells	2.87	-	-	-	-	2.87
Silo Civil Work Building	Buildings - Factory	83.85	-	-	-	-	83.85
VATS	Buildings - Factory	213.42	-	-	-	-	213.42
Gluten Shed	Buildings - Other Than RCC Frame Structure	7.00	-	-	-	0.29	6.71
Time Office	Buildings - Other Than RCC Frame Structure	10.96	-	-	-	0.47	10.50
Finished Material Godown	Buildings - Factory	17.65	-	-	-	0.75	16.90
Raw Material Godown	Buildings - Factory	29.65	-	-	-	1.27	28.38
100 kva 3PH DTR Transformer	Electrical Installation & Equipments	0.87	-	-	-	0.19	0.68
33kv Materials	Electrical Installation & Equipments	4.24	-	-	-	1.22	3.02
33kv Transformer	Electrical Installation & Equipments	5.80	-	-	-	1.66	4.13
AHPFC Pannel	Electrical Installation & Equipments	2.96	-	-	-	0.85	2.11
Biometric Systems	Electrical Installation & Equipments	0.18	-	-	-	0.05	0.13
Cables	Electrical Installation & Equipments	21.32	-	-	-	6.23	15.09
Electrical Material & Spares	Electrical Installation & Equipments	31.70	-	-	-	9.38	22.32
Electrical Panels Works	Electrical Installation & Equipments	34.85	-	-	-	10.35	24.49
Electrical Poles & Conductors	Electrical Installation & Equipments	5.10	-	-	-	1.45	3.65
Electrical Power Connection	Electrical Installation & Equipments	1.75	-	-	-	0.48	1.26
Electrodes	Electrical Installation & Equipments	0.59	-	-	-	0.17	0.42
Generator 250KVA	Electrical Installation & Equipments	4.14	-	-	-	1.19	2.95
Generator 125KVA	Electrical Installation & Equipments	2.80	-	-	-	0.79	2.01
LED Street Lights	Electrical Installation & Equipments	5.66	-	-	-	1.64	4.02
MCC Automachine Materials	Electrical Installation & Equipments	7.45	-	-	-	2.17	5.28
Motor with 30HP Pump	Electrical Installation & Equipments	0.53	-	-	-	0.15	0.38
Air Conditioner	Office Equipments	0.35	-	-	-	-	0.35
Telephones & Mobiles	Office Equipments	0.26	-	-	-	-	0.26
Fans	Office Equipments	0.01	-	-	-	-	0.01
Furniture	Furniture - General	2.09	-	-	-	-	2.09
Computers & Spares	Computers - End User Devices like Desktop, Laptops used in business via Hire	0.20	-	-	-	0.66	1.43
Maruthi 800	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-0.00	-	-	-	-	-0.00
HF Dawn Bike	Motor Vehicles - Cycles, Scooters & Mopeds	0.36	-	-	-	-	0.36
Germ Dryer	P & M - Continuous Process Plant	27.68	-	-	-	0.08	27.60
Fiber Dryer	P & M - Continuous Process Plant	77.95	-	-	-	1.43	76.52
Native Dryer	P & M - Continuous Process Plant	66.65	-	-	-	4.04	62.61
Native & Modified & Gluten Dryer	P & M - Continuous Process Plant	71.81	-	-	-	3.47	68.34
Gluten Dryer	P & M - Continuous Process Plant	44.10	-	-	-	3.72	40.38
Peeler Centrifuge	P & M - Continuous Process Plant	69.59	-	-	-	2.28	67.31
Ash Silo Work	P & M - Continuous Process Plant	2.78	-	-	-	3.60	6.38
Steam Material	P & M - Continuous Process Plant	6.85	-	-	-	0.14	6.71
Fuel & Ash Handling Material	P & M - Continuous Process Plant	24.40	-	-	-	0.36	24.04
Pressure Guages	P & M - Continuous Process Plant	0.27	-	-	-	0.28	0.55
Boiler Components	P & M - Continuous Process Plant	161.96	-	-	-	1.28	160.68
Steam Line	P & M - Continuous Process Plant	61.26	-	-	-	0.01	61.25
Primary Separator	P & M - Continuous Process Plant	70.80	-	-	-	8.44	62.36
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	155.13	-	-	-	3.19	151.94
VATS Coating	P & M - Continuous Process Plant	5.99	-	-	-	3.67	2.32
Process Piping	P & M - Continuous Process Plant	430.15	-	-	-	8.26	421.89
Pumps	P & M - Continuous Process Plant	57.49	-	-	-	0.32	57.17
						23.01	407.14
						3.01	54.48



Decanter	P & M - Continuous Process Plant	118.40	-	-	-	6.11	112.29
ETP	P & M - Continuous Process Plant	158.91	-	-	-	8.47	150.44
Machinery Support Structural Material	P & M - Continuous Process Plant	104.34	-	-	-	5.70	98.64
Motors	P & M - Continuous Process Plant	44.56	-	-	-	2.69	41.88
Fire Equipment	Office Equipments	0.37	-	-	-	-	0.37
SO2 Section	P & M - Continuous Process Plant	18.03	-	-	-	0.94	17.10
Softner	P & M - Continuous Process Plant	10.66	-	-	-	0.54	10.12
SS Tanks	P & M - Continuous Process Plant	34.04	-	-	-	1.77	32.27
Weigh Bridge	P & M - Other Than Continuous Process Plant	9.64	-	-	-	0.61	9.03
PP FRP Tanks	P & M - Continuous Process Plant	17.29	-	-	-	0.92	16.37
Stitching Machines	P & M - Other Than Continuous Process Plant	1.14	-	-	-	0.09	1.06
Wet Milling Equipment	P & M - Continuous Process Plant	187.31	-	-	-	9.72	177.58
Tools	Office Equipments	0.03	-	-	-	-	0.03
Lab Equipment	Labouratory Equipment - General	5.81	-	-	-	1.74	4.06
Borewell	Buildings - Fences, Wells & Tube Wells	1.22	-	-	-	0.85	0.36
Cash Counting machine 1	Office Equipments	0.01	-	-	-	-	0.01
Water cooler	Office Equipments	0.03	-	-	-	-	0.03
Compressor	P & M - Continuous Process Plant	3.15	-	-	-	0.16	3.00
Lathe Machine	P & M - Continuous Process Plant	3.43	-	-	-	0.17	3.27
Maize sheller Machine	P & M - Continuous Process Plant	0.33	-	-	-	0.02	0.31
Starker	P & M - Continuous Process Plant	3.71	-	-	-	0.22	3.49
Fork lift	P & M - Continuous Process Plant	11.67	-	-	-	0.58	11.09
Hyundai creta	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	0.00	-	-	-	-	0.00
Cooling tower	P & M - Continuous Process Plant	2.55	-	-	-	0.13	2.43
Drum Dryer system	P & M - Continuous Process Plant	70.65	-	-	-	3.48	67.16
RO water system	P & M - Continuous Process Plant	1.06	-	-	-	0.05	1.01
Husk Shed	Buildings - Factory	22.60	-	-	-	0.88	21.72
Labour Camp shed	Buildings - Other Than RCC Frame Structure	130.42	-	-	-	4.97	125.45
Main Road	Roads - Carpeted Roads RCC	53.63	-	-	-	11.96	41.67
Stores & Workshop shed	Buildings - Factory	5.27	-	-	-	0.20	5.06
Plant & Machinery	P & M - Continuous Process Plant	218.17	-	-	-	10.92	207.25
Auto Packing system	Furniture - General	65.99	-	-	-	12.00	54.00
Boiler Ash Handling System	P & M - Continuous Process Plant	0.19	-	-	-	0.01	0.18
Boiler Bag filters	P & M - Continuous Process Plant	0.05	-	-	-	0.00	0.05
Boiler Extension shed	Buildings - Other Than RCC Frame Structure	1.37	-	-	-	0.05	1.32
Car shed	Buildings - Other Than RCC Frame Structure	0.34	-	-	-	0.01	0.33
CC Cameras	Office Equipments	0.19	-	-	-	-	0.19
Decander - 03	P & M - Continuous Process Plant	0.61	-	-	-	0.03	0.59
Electrical Equipment	P & M - Other Than Continuous Process Plant	6.58	-	-	-	0.61	5.97
Electrical materials and Spares	Electrical Installation & Equipments	6.28	-	-	-	1.14	5.14
ETP	P & M - Continuous Process Plant	3.64	-	-	-	0.17	3.47
Fabrication and Erection Expenses	P & M - Civils Concreting, Crushing, Piling & Road Making Equipments	12.72	-	-	-	1.67	11.05
Finished Material Godown	Buildings - Factory	54.46	-	-	-	2.05	52.41
Fire Equipment	Office Equipments	0.36	-	-	-	-	0.36
Honda City	Motor Vehicles - Buses, Lorries, Cars & Taxies used in business via Hire	0.00	-	-	-	-	0.00
Main Gate and Security Room	Buildings - Other Than RCC Frame Structure	0.78	-	-	-	0.03	0.75
Motor Guards	Electrical Installation & Equipments	0.10	-	-	-	0.02	0.08
New CSL Tanks	Buildings - Other Than RCC Frame Structure	0.01	-	-	-	0.00	0.01
Old Truck	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	0.26	-	-	-	0.08	0.19
Panel Protection from Dust	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	0.01
Dust Analyzer	Buildings - Fences, Wells & Tube Wells	0.02	-	-	-	-	0.02
Dust Spread Precaution	Buildings - Fences, Wells & Tube Wells	0.01	-	-	-	-	0.01
Process Piping	P & M - Continuous Process Plant	6.56	-	-	-	0.31	6.25



Rawmaterial Godown New Conveyor	P & M - Continuous Process Plant	0.07	-	-	-	-	-	-	-
Silo Aviation Lamp	Office Equipments	0.00	-	-	-	-	-	-	-
Silo & Maize Cleaning Section	P & M - Continuous Process Plant	13.82	-	-	-	-	-	-	0.06
SO2 Tanks	P & M - Continuous Process Plant	3.08	-	-	-	-	-	-	0.00
Soft Hold System	Electrical Installation & Equipments	0.01	-	-	-	-	-	-	0.65
Spinklers System	P & M - Other Than Continuous Process Plant	13.48	-	-	-	-	-	-	13.17
Starch Conveying System	P & M - Other Than Continuous Process Plant	14.40	-	-	-	-	-	-	2.93
STP	P & M - Other Than Continuous Process Plant	0.41	-	-	-	-	-	-	0.01
Weighing Machines	P & M - Other Than Continuous Process Plant	2.77	-	-	-	-	-	-	12.23
COMPUTERS- Softwares	Computers - Servers & Networks	0.91	-	-	-	-	-	-	13.06
Hand truck	Motor Vehicles - Cycles, Scooters & Mopeds	0.04	-	-	-	-	-	-	0.37
Pulveriser Machine	P & M - Other Than Continuous Process Plant	1.70	-	-	-	-	-	-	2.51
LOADING SHED	Buildings - Factory	54.81	-	-	-	-	-	-	0.64
CLARIFIER	P & M - Other Than Continuous Process Plant	6.30	-	-	-	-	-	-	0.03
DSM DUPLEX SCREEN	P & M - Other Than Continuous Process Plant	15.45	-	-	-	-	-	-	1.44
FILTER PRESS MACHINE	P & M - Continuous Process Plant	-	-	-	-	-	-	-	52.89
GRAND CAR	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	-	-	-	-	-	-	-
INNOVA CAR	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	-	-	-	-	-	-	-
MOTOR VEHICLE	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	19.57	-	-	-	-	-	-	-
Computers	Computers - End User Devices like Desktop, Laptops	0.65	-	-	-	-	-	-	3.64
Furniture	Furniture - General	0.04	-	-	-	-	-	-	0.12
Compressor	P & M - Continuous Process Plant	0.27	-	-	-	-	-	-	0.53
Gluten Dryer	P & M - Continuous Process Plant	5.30	-	-	-	-	-	-	0.04
Electrical Cabling & Panels	Electrical Installation & Equipments	334.43	-	-	-	-	-	-	0.23
Flowmeter & Pressure Transmitters	Electrical Installation & Equipments	57.77	-	-	-	-	-	-	5.08
Semi Automation	Buildings - Factory	33.93	-	-	-	-	-	-	-
Dryer Shed	Buildings - Factory	214.02	-	-	-	-	-	-	39.45
CSL Shed	Buildings - Factory	38.31	-	-	-	-	-	-	294.97
Maize post cleaning shed	Buildings - Factory	11.39	-	-	-	-	-	-	6.82
New Boiler Shed	Buildings - Factory	69.14	-	-	-	-	-	-	50.95
Vets-2	P & M - Continuous Process Plant	222.79	-	-	-	-	-	-	4.00
Steam piping	P & M - Continuous Process Plant	71.91	-	-	-	-	-	-	29.93
Steam Accessories	P & M - Continuous Process Plant	62.17	-	-	-	-	-	-	7.25
Fiber Press	P & M - Continuous Process Plant	45.81	-	-	-	-	-	-	206.77
Process plant pipe line Fabrication	P & M - Continuous Process Plant	32.39	-	-	-	-	-	-	37.01
Gluten & Germ Auto packing	P & M - Continuous Process Plant	164.20	-	-	-	-	-	-	1.30
Fiber Dryer	P & M - Continuous Process Plant	137.72	-	-	-	-	-	-	0.39
Process Piping	P & M - Continuous Process Plant	47.88	-	-	-	-	-	-	2.34
Boiler	P & M - Continuous Process Plant	618.00	-	-	-	-	-	-	11.00
Starch Dryer	P & M - Continuous Process Plant	169.86	-	-	-	-	-	-	66.80
Germ,Gluten Dryer	P & M - Continuous Process Plant	148.86	-	-	-	-	-	-	2.96
Fiber conveying system	P & M - Continuous Process Plant	44.66	-	-	-	-	-	-	213.61
strach conveying system	P & M - Continuous Process Plant	43.59	-	-	-	-	-	-	2.56
Screens	P & M - Continuous Process Plant	23.69	-	-	-	-	-	-	1.89
Filer Press	P & M - Continuous Process Plant	32.92	-	-	-	-	-	-	43.93
Decanter	P & M - Continuous Process Plant	153.98	-	-	-	-	-	-	1.33
Fabrication of process tanks and erection	P & M - Continuous Process Plant	16.46	-	-	-	-	-	-	31.05
Starch Auto Packing	P & M - Continuous Process Plant	87.47	-	-	-	-	-	-	6.77
Steam pipe line fabrication and erection	P & M - Continuous Process Plant	15.26	-	-	-	-	-	-	157.43
Feed Mixture	P & M - Continuous Process Plant	9.53	-	-	-	-	-	-	5.68
Maize Bucket Elevator	P & M - Continuous Process Plant	258.76	-	-	-	-	-	-	132.04
Pumps	P & M - Continuous Process Plant	103.85	-	-	-	-	-	-	1.97
Centrifuge	P & M - Continuous Process Plant	54.3.24	-	-	-	-	-	-	45.91
CSL Evaporator	P & M - Continuous Process Plant	-	-	-	-	-	-	-	25.47
									592.53
									162.86
									142.72
									42.82
									41.80
									22.72
									31.57
									147.64
									15.78
									83.86
									14.63
									12.41
									9.13
									248.09
									99.57
									520.86



Air compressor	P & M - Continuous Process Plant	10.85	-	-	-	0.45	10.40
Vats Stainer	P & M - Continuous Process Plant	3.57	-	-	-	0.15	3.42
fiber pulverizer	P & M - Continuous Process Plant	9.10	-	-	-	0.38	8.73
Fiber washing Screen Boxes	P & M - Continuous Process Plant	23.63	-	-	-	0.97	22.65
Fiber Washing Sump	P & M - Continuous Process Plant	14.13	-	-	-	0.58	13.55
Germ Cyclone Stage-1	P & M - Continuous Process Plant	13.92	-	-	-	0.57	13.35
Germ Cyclone Stage-2	P & M - Continuous Process Plant	12.66	-	-	-	0.52	12.14
Germ press	P & M - Continuous Process Plant	8.54	-	-	-	0.35	8.19
Germ Washing	P & M - Continuous Process Plant	19.83	-	-	-	0.82	19.01
Grinder-1	P & M - Continuous Process Plant	11.08	-	-	-	0.46	10.62
Stainer	P & M - Continuous Process Plant	4.90	-	-	-	0.20	4.70
Stone Catcher	P & M - Continuous Process Plant	18.05	-	-	-	0.74	17.31
So2 Section	P & M - Continuous Process Plant	4.30	-	-	-	0.18	4.13
Sand Separator	P & M - Continuous Process Plant	20.13	-	-	-	0.83	19.30
Germ conveying system	P & M - Continuous Process Plant	14.78	-	-	-	0.61	14.17
Process Valves	P & M - Continuous Process Plant	-	-	-	-	-	-
Enriched Fibre	P & M - Continuous Process Plant	-	-	-	-	-	-
Pin Mill	P & M - Continuous Process Plant	-	-	-	-	-	-
Maize Post Cleaning Section	P & M - Continuous Process Plant	75.82	-	-	-	3.12	72.70
Hydrocyclone	P & M - Continuous Process Plant	107.49	-	-	-	4.43	103.06
Ps	P & M - Continuous Process Plant	57.22	-	-	-	2.36	54.86
PHE	P & M - Continuous Process Plant	76.40	-	-	-	3.15	73.25
Shifters	P & M - Continuous Process Plant	6.33	-	-	-	0.26	6.07
Process Plant Machinery Erection	P & M - Continuous Process Plant	23.84	-	-	-	0.98	22.86
Motors	P & M - Continuous Process Plant	17.81	-	-	-	0.73	17.08
Grand I 10	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	74.89	-	-	-	3.09	71.81
Lorry -1256	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.50	-	-	-	1.18	6.33
Lorry-1405	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.06	-	-	-	1.10	5.95
Germ Dewatering Screw Press-N	P & M - Continuous Process Plant	7.91	-	-	-	1.24	6.67
Steam Pipeline & Cabling-2	P & M - Continuous Process Plant	23.03	-	-	-	0.91	22.12
Compressor-4	P & M - Continuous Process Plant	50.30	-	-	-	1.99	48.31
Enriched Fibre N	P & M - Continuous Process Plant	35.95	-	-	-	1.42	34.52
Process Tank-N	P & M - Continuous Process Plant	166.08	-	-	-	6.57	159.52
Csl Elevator-N	P & M - Continuous Process Plant	1.79	-	-	-	0.07	1.72
Weigh Bridge-2	P & M - Continuous Process Plant	3.11	-	-	-	0.12	2.98
Post Cleaning Machinery	P & M - Continuous Process Plant	11.78	-	-	-	0.47	11.31
Vfd-Gluten Dryer	Electrical Installation & Equipments	3.87	-	-	-	0.15	3.72
Electrical Equipment at Borewell	Electrical Installation & Equipments	4.35	-	-	-	0.46	3.89
Ro Plant -N	P & M - Continuous Process Plant	3.90	-	-	-	0.41	3.49
Dos -N	Electrical Installation & Equipments	26.38	-	-	-	1.04	25.34
VATS Structure with Weighment Scale	P & M - Continuous Process Plant	14.22	-	-	-	1.50	12.72
Elp -New Clarifier Tank	P & M - Continuous Process Plant	6.97	-	-	-	0.28	6.70
7 TPH Dryer	P & M - Continuous Process Plant	9.06	-	-	-	0.36	8.71
Power Control Room	Electrical Installation & Equipments	30.88	-	-	-	1.22	29.65
SHIFTER WITH Vfd	P & M - Continuous Process Plant	25.89	-	-	-	2.73	23.16
Stores end Packing Material Godown	Buildings - Factory	12.18	-	-	-	0.48	11.70
Hydrocyclone Pump	P & M - Continuous Process Plant	16.32	-	-	-	0.53	15.78
Electric line	Electrical Installation & Equipments	1.93	-	-	-	0.08	1.86
New Office -WJP	Buildings - Factory	21.75	-	-	-	2.29	19.47
Fiber Auto packing	P & M - Continuous Process Plant	42.00	-	-	-	1.37	40.62
Air Conditioner at Electrical-1	Electrical Installation & Equipments	32.46	-	-	-	1.28	31.18
Air Conditioner at New Office	Electrical Installation & Equipments	3.02	-	-	-	0.32	2.70
Computer Equipment-Tv	Electrical Installation & Equipments	3.87	-	-	-	0.41	3.46
Computers at New Office	Electrical Installation & Equipments	0.44	-	-	-	0.05	0.40
		3.51	-	-	-	0.37	3.14



Electrical Equipment at New Office	Electrical Installation & Equipments	14.67	-	-	-	1.54	13.13
Furniture at New Office	Furniture - General	30.35	-	-	-	3.20	27.16
LORRY-AP161B7287	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	6.85	-	-	-	0.93	5.92
Maruti Daire VxI	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.90	-	-	-	1.07	6.83
Printer	Electrical Installation & Equipments	0.27	-	-	-	0.03	0.24
Fork lift	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	14.14	-	-	-	1.91	12.23
Bohero Vehicle	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	7.40	-	-	-	1.00	6.40
Tractor -Ajun 605	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	12.25	-	-	-	1.66	10.59
Earth works		103.36	-	-	-	-	103.36
Site Development		1.33	-	-	-	-	1.33
Land		174.12	-	-	-	-	174.12
CENTRIFUSE -3	P & M - Continuous Process Plant	-	52.56	-	-	-	52.56
FLOW METER -1	Electrical Installation & Equipments	-	1.09	-	-	0.65	1.74
FLOW METER -2	Electrical Installation & Equipments	-	1.09	-	-	0.04	1.04
Borewell	P & M - Continuous Process Plant	-	11.05	-	-	0.04	1.04
GANDRY WORK	P & M - Continuous Process Plant	-	18.60	-	-	0.26	10.80
DUST COLLECTION SYSTEM -NEW	P & M - Continuous Process Plant	-	2.02	-	-	0.13	18.47
Grinder 1 -PUMP	P & M - Continuous Process Plant	-	2.44	-	-	0.00	2.02
Hydro Cyclone -PUMP	P & M - Continuous Process Plant	-	1.90	-	-	0.02	2.42
Stitching Machine, Model: GK35-2C	P & M - Continuous Process Plant	-	4.02	-	-	0.01	1.90
DELL OPTILEX 3070 MT	P & M - Continuous Process Plant	-	1.50	-	-	0.00	4.02
Intercom IP Phones	P & M - Continuous Process Plant	-	0.72	-	-	0.07	1.43
pinmill	P & M - Continuous Process Plant	-	6.18	-	-	0.01	0.71
Printer at stores	Electrical Installation & Equipments	-	2.27	-	-	0.10	6.08
New Steam line	P & M - Continuous Process Plant	-	24.57	-	-	0.09	2.18
LORY AP 05 TB 6599	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	10.00	-	-	0.40	24.17
LORY 31 8667	Motor Vehicles - Buses, Lorries, Cars & Taxies other than used in business via Hire	-	12.00	-	-	0.15	9.85
PAYROLL SOFTWARE	Electrical Installation & Equipments	-	1.83	-	-	0.11	11.89
Compound wall WIP	Buildings - Factory	-	46.96	-	-	0.03	1.80
Construction of CC Roads	Buildings - Factory	-	35.46	-	-	0.04	46.93
furniture & fittings	Furniture - General	-	1.00	-	-	0.46	35.00
		-	-	-	-	0.09	0.91
		10,069.13	237.27	-	-	538.09	9,768.32

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**PARAMESU BIOTECH PVT.LTD.**

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**PARAMESU BIOTECH PRIVATE LIMITED**  
**DEVERAPALLI**  
**CIN: U24232AP2011PTC076378**

NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT AND STATEMENT OF PROFIT AND LOSS THE PERIOD ENDED 31ST MARCH, 2022.

**1 Corporate Information:**

PARAMESU BIOTECH PRIVATE LIMITED (the "company") The Company is engaged in manufacture of Starch & Modified Starches. The company registered office at RS No: 972, 3rd KM on Gopalapuram Road Devarapalli West Godavari, Andhra Pradesh.

**2. Basis of preparation**

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

**i. Compliance with Companies Act:**

The financial statements comply in all material aspects with AS notified under Section 133 of the Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards) Rules, 2015, 2016 & 2017 and other relevant provisions of the Act.

**(ii) Historical cost convention**

The financial statements have been prepared on a historical cost basis, except and on the principles of a going concern.

**Accounting Policies:**

**I. Use of Estimates:**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, the actual outcome may be different from the estimates. Difference between actual results and estimates are recognized in the period in which the results are known or materialize.

The critical accounting estimates and assumptions used during the year are:

**Income tax:**

The company recognizes tax liabilities based upon self-assessment as per the tax laws. When the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the period in which such final determination is made.

A circular stamp of Paramesu Biotech Private Limited, Devarapalli, is visible. The stamp contains the company name in English and Telugu. A handwritten signature is written across the stamp.

**Depreciation:**

Depreciation on Property, Plant and Equipment is provided on the basis of SLM Method provided in Schedule-II of the Companies Act, 2013 for the period of usage of the assets. In respect of additions / deletions to the Property, Plant and Equipment, depreciation is charged from the date the Property, Plant and Equipment is ready to use / up to the date of deletion as the case may be.

**Trade Receivables:**

An impairment analysis is performed at each reporting date. The expected credit losses over life time of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions. In this approach assets are grouped on the basis of similar credit characteristics such as industry, customer segment, past due status and other factors which are relevant to estimate the expected cash loss from these assets.

**II. Property, Plant & Equipment:**

All items of property, plant and equipment are initially recorded at cost. The cost of an item of plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

Cost includes its purchase price (after deducting trade discounts and rebates), import duties & non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location & condition necessary for it to be capable of operating in the manner intended by management, borrowing costs on qualifying assets and asset retirement costs. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The cost of replacing a part of an item of property, plant and equipment is capitalized if it is probable that the future economic benefits of the part will flow to the Company and that its cost can be measured reliably. The carrying amount of the replaced part is derecognized.

Costs of day to day repairs and maintenance costs are recognized into the statement of profit and loss account as incurred.

Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, estimated useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.



A circular stamp with the text 'PRANAV BIOTECHNICALS' around the perimeter. Inside the stamp, there are handwritten signatures and initials, including what appears to be 'A.A.' and some illegible scribbles.

An item of plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.

Any gain or loss arising on de recognition of the asset is recognised in the profit or loss in the year the asset is derecognized.

In respect of lease assets, the lease agreements are in the name of the company.

Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

### **III. Intangible Assets**

There were no Intangible assets which are required to be recognised by the company.

### **IV. Financial Assets**

Financial assets comprise of trade receivables, cash and cash equivalents. The Company followed all necessary compliances while recognising financial assets.

### **V. Cash and Cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand and deposits with banks. Deposits with banks subsequently measured at amortized cost.

### **VI. Cash Flow Statement**

Cash flows are reported using the indirect method, whereby profit tax is adjusted for the effects of transactions of non cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated.

### **VII. Share Capital**

Share capital was classified as equity. During the year Company has issued Bonus shares of Rs. 6,56,45,000 (6,56,450 shares of 100/- each).

### **VIII. Financial Liabilities**

Financial Liabilities comprise of bank loan, loans & advances from related parties and creditors.

### **IX. Provisions, Contingent Liabilities and Contingent Assets**

#### **Provisions:**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

A handwritten signature is written over a circular stamp. The stamp contains the text "PRANAV BIOTECH" at the top and "Devaranalli" at the bottom, with a star on either side. There are also some scribbles and lines around the stamp.

The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense and is recorded over the estimated time period until settlement of the obligation. Provisions are reviewed and adjusted, when required, to reflect the current best estimate at the end of each reporting period.

Provisions made during the year include provisions made towards taxation, gratuity, audit fee, dividend, electricity charges and other expenses.

***Contingent Liabilities and Contingent Assets:***

There are no Contingent liabilities and Contingent assets for the year ended 31.03.2022.

**X. Revenue Recognition**

Revenue is recognized and measured at the fair value of the consideration received or receivable, to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

The company collects GST, service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

**Sale of Goods**

Revenue from the sale of goods are recognized when there is persuasive evidence, usually in the form of an executed sales agreement at the time of delivery of the goods to customer, indicating that there has been a transfer of risks and rewards to the customer, no further work or processing is required, the quantity and quality of the goods has been determined, the price is considered fixed and generally title has passed.

***Interest***

Revenue is recognized as the interest accrues, using the effective interest method. This is the method of calculating the amortized cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

**XI. Related Party Disclosures**

The Company furnished the details of Related Party Disclosures as required by Companies Act 2013 in the financial statements and notes thereon, wherever necessary which are as follows:



Party	Nature of Transaction	Relation	Amount ( Rs. In Lakhs )
Ananda Swaroop Adavani	Remuneration to Directors	Director	180.00
Tetali Upendra Reddy	Remuneration to Directors	Director	12.00
Tetali Krishna Reddy	Interest on Unsecured loan.	Director	12.51
Ananda Swaroop Adavani	Interest on Unsecured loan.	Director	4.08
Unimark Business Solutions Pvt Ltd	Purchases	Holding Company	4,595.00
Tetali Maniswetha	Salary	Director's Daughter	132.00
K.Ramakrishna Reddy	Salary	Director of Holding Company	11.80
Manikyam Agro Processors Private Limited	Purchases	Director's wife and daughter are directors of that company.	5,501.27
Perimdevi Farm Products Private Limited	Purchases	Director's wife and father are directors of that company.	4,910.63

## XII. Earnings per Share

Basic earnings per share are calculated by dividing:

The profit attributable to owners of the company

By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share adjust the figures used in the determination of basic earnings per share to take into account:

The after income tax effect of interest and other financing costs associated with dilutive potential equity shares

The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Particulars	As at the end of current reporting period.(in Rs)	As at the end of previous reporting period.(in Rs.)
Basic Earnings per share	129.36	45.54
Diluted Earnings per share	129.36	45.54



**XIII. Foreign Currency Transactions:**

Foreign Currency Transactions are accounted for on the following basis as per AS issued by the Institute of Chartered Accountants of India.

Particulars	2021-22 (Rs In Lakhs)		2020-21 (Rs In Lakhs)	
	USD	INR	USD	INR
Export sales	147.73	10,848.29	61.60	4,471.74
Amount realised against current sales	140.60	10,550.40	57.35	4,233.27
Amount realised against last year sales	4.24	299.21	0.17	12.80
Payment against imported goods	1.65	126.54	0.05	3.98

**XIV. Retirement Benefits:**

The company's liabilities towards provident fund are charged to revenue on monthly basis.

Encashment of leave salary is charged to revenue expenditure as and when paid and the company has made a provision of 33.85 Lakhs for leave salary as per scheme of employment in the employment rules of the company as per actuarial valuation.

**Gratuity:**

The Company has made a provision for gratuity to its employees in accordance with the Payment of Gratuity Act, 1972 as per actuarial valuation for an amount of 24.08 Lakhs. The gratuity plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employees' salary and the tenure of employment

**XV. Investments:**

Long term investments are stated at cost and the income there on is accounted for on accrual.

Provisions towards decline in the value of long term investments are made only when such decline is other than temporary.

**XVI. Corporate Social Responsibility:**

1. Average Net Profits of the Company for the last three years: 1,090.87 Lakhs
2. Prescribed CSR Expenditure (2% of the amount as in item 3 above): Rs. 21.82 Lakhs

The Company has identified an ongoing drinking water project with the help of local authority and has already spent an amount of 1.52 Lakhs during the financial year. The unspent amount of 20.30 Lakhs was transferred to a separate bank account held with

Indian Bank, Rajamahendravaram branch, as per the provisions of section 135(6) of Companies act 2013.

**XVII. Registration of charges with ROC:**

The company need not register or modify or satisfy any charges with ROC for the year under review.

**XVIII. Details of Crypto Currency or Virtual Currency:**

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

**XIX. Undisclosed Income:**

The Company do not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

**XX. Scheme of arrangements:**

There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

**XXI. Relationship with Struck off Companies:**

The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

**XXII. Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under:**

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

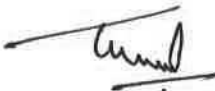
**XXIII. Rounding of amount:**


All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III of the Companies Act, 2013, unless otherwise stated.



(V.V.S.KIRAN)  
CHARTERED ACCOUNTANT  
RAJAHMUNDRY  
DATE: 02.09.2022.  
UDIN: 22221472AURFLS3849

For and on behalf of the board  
PARAMESU BIOTECH PRIVATE LIMITED

  
(T.UPENDER REDDY)  
DIRECTOR  
01579478

  
(A.ANANDA SWAROOP)  
DIRECTOR  
02949170

